HON'BLE SHRI G.S. SINGHVI, THE CHIEF JUSTICE
AND
HON'BLE SHRI JUSTICE C.V.NAGARJUNA REDDY

Writ Petition No.4232 of 2007

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Between:

M/s. IVR Prime Urban Developers Limited,
Hyderabad. …Petitioner.

And

The Secretary to the Government,
Department of Revenue, Ministry of Finance,
New Delhi and another. ….Respondents.

:: O R D E R ::

Counsel for the petitioner : Sri G. Natarajan for
Ms. J. Anitha

Counsel for the respondents : Sri A. Rajashekar Reddy,
Assistant Solicitor General.

13th March, 2007

Per G.S. SINGHVI, C.J.

In this petition, the petitioner has made the following substantive prayer:

> "……it is prayed that this Hon'ble Court may be pleased to issue a writ, order or direction more particularly one in the nature of writ of mandamus declaring the amendments carried out in Sections 65(105) and Section 67 of the Finance Act, 1994, with effect from 16-6-2005 vide clauses (xxii) and (xxiii) of Section 88 of the Finance Act, 2005, so as to make the advances received by the taxable service providers as being liable to the levy of service tax, even before the rendering of the taxable service, as being illegal and ultra vires the provisions of Articles 14, 19(1)(g) and 265 of the Constitution of India insofar as the petitioner is concerned and pass such other order or orders as this Hon'ble Court deems just and proper."

After arguing the case for some time, learned counsel for the petitioner made a request that his client may be permitted to withdraw this petition with liberty to file fresh one.

The request of the learned counsel is accepted and the writ petition is dismissed as withdrawn with liberty in terms of the prayer made.

As a sequel to dismissal of the writ petition as withdrawn, WPMP. No.5408 of 2007 filed by the petitioner for interim relief is disposed of as infructuous.

G.S.SINGHVI, C.J.

13th March, 2007

C.V.NAGARJUNA REDDY, J.

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